§ 47.62

§ 47.62 False statements or concealment of facts.

Any person who willfully, in a registration or permit application, makes any untrue statement of a material fact or fails to state a material fact required to be stated therein or necessary to make the statements therein not misleading, shall upon conviction be fined not more than \$1,000,000, or imprisoned not more than 10 years, or both.

[T.D. ATF-8, 39 FR 3251, Jan. 25, 1974, as amended by T.D. ATF-215, 50 FR 42162, Oct. 18, 1985; T.D. ATF-287, 54 FR 13681, Apr. 5, 1989]

§ 47.63 Seizure and forfeiture.

Whoever knowingly imports into the United States contrary to law any article on the U.S. Munitions Import List; or receives, conceals, buys, sells, or in any manner facilitates its transportation, concealment, or sale after importation, knowing the same to have been imported contrary to law, shall be fined not more than \$10,000 or imprisoned not more than 5 years, or both; and the merchandise so imported, or the value thereof shall be forfeited to the United States.

(18 U.S.C. 545)

 $[T.D.\ ATF-8,\ 39\ FR\ 3251,\ Jan.\ 25,\ 1974,\ as$ amended by T.D. ATF-215, 50 FR 42162, Oct. $18,\ 1985]$

PART 53—MANUFACTURERS EXCISE TAXES—FIREARMS AND AMMU-NITION

Subpart A—Introduction

Sec.

- 53.1 Introduction.
- 53.2 Attachment of tax.
- 53.3 Exemption certificates.

Subpart B—Definitions

53.11 Meaning of terms.

Subpart C—Administrative and Miscellaneous Provisions

- 53.21 Forms prescribed.
- 53.22 Employer identification number.
- 53.23 Alternate methods or procedures.
- 53.24 Records.

Subparts D-F [Reserved]

Subpart G—Tax Rates

- 53.61 Imposition and rates of tax.
- 53.62 Exemptions.
- 53.63 Other tax-free sales.

Subparts H-I [Reserved]

Subpart J—Special Provisions Applicable to Manufacturers Taxes

- 53.91 Charges to be included in sale price.
- 53.92 Exclusions from sale price.
- 53.93 Other items relating to tax on sale price.
- 53.94 Constructive sale price; scope and application.
- 53.95 Constructive sale price; basic rules.
- 53.96 Constructive sale price; special rule for arm's length sales.
- 53.97 Constructive sale price; affiliated corporations.
- 53.98 Computation of tax on leases and installment sales.
- 53.99 Sales of installment accounts.
- 53.100 Exclusion of local advertising charges from sale price.
- 53.101 Limitation on aggregate of exclusions and price readjustments.
- 53.102 No exclusion or readjustment for other advertising charges or reimbursements.
- 53.103 Lease considered as sale.
- 53.104 Limitation on amount of tax applicable to certain leases.

USE BY MANUFACTURER OR IMPORTER CONSIDERED SALE

- 53.111 Tax on use by manufacturer, producer, or importer.
- 53.112 Business or personal use of articles.
- 53.113 Events subsequent to taxable use of article.
- 53.114 Use in further manufacture.
- 53.115 Computation of tax.

APPLICATION OF TAX IN CASE OF SALES BY OTHER THAN MANUFACTURER OR IMPORTER

53.121 Sales of taxable articles by a person other than the manufacturer, producer, or importer.

Subpart K—Exemptions, Registration, Etc.

- 53.131 Tax-free sales; general rule.
- 53.132 Tax-free sale of articles to be used for, or resold for, further manufacture.
- 53.133 Tax-free sale of articles for export, or for resale by the purchaser to a second purchaser for export.
- 53.134 Tax-free sale of articles for use by the purchaser as supplies for vessels or aircraft.